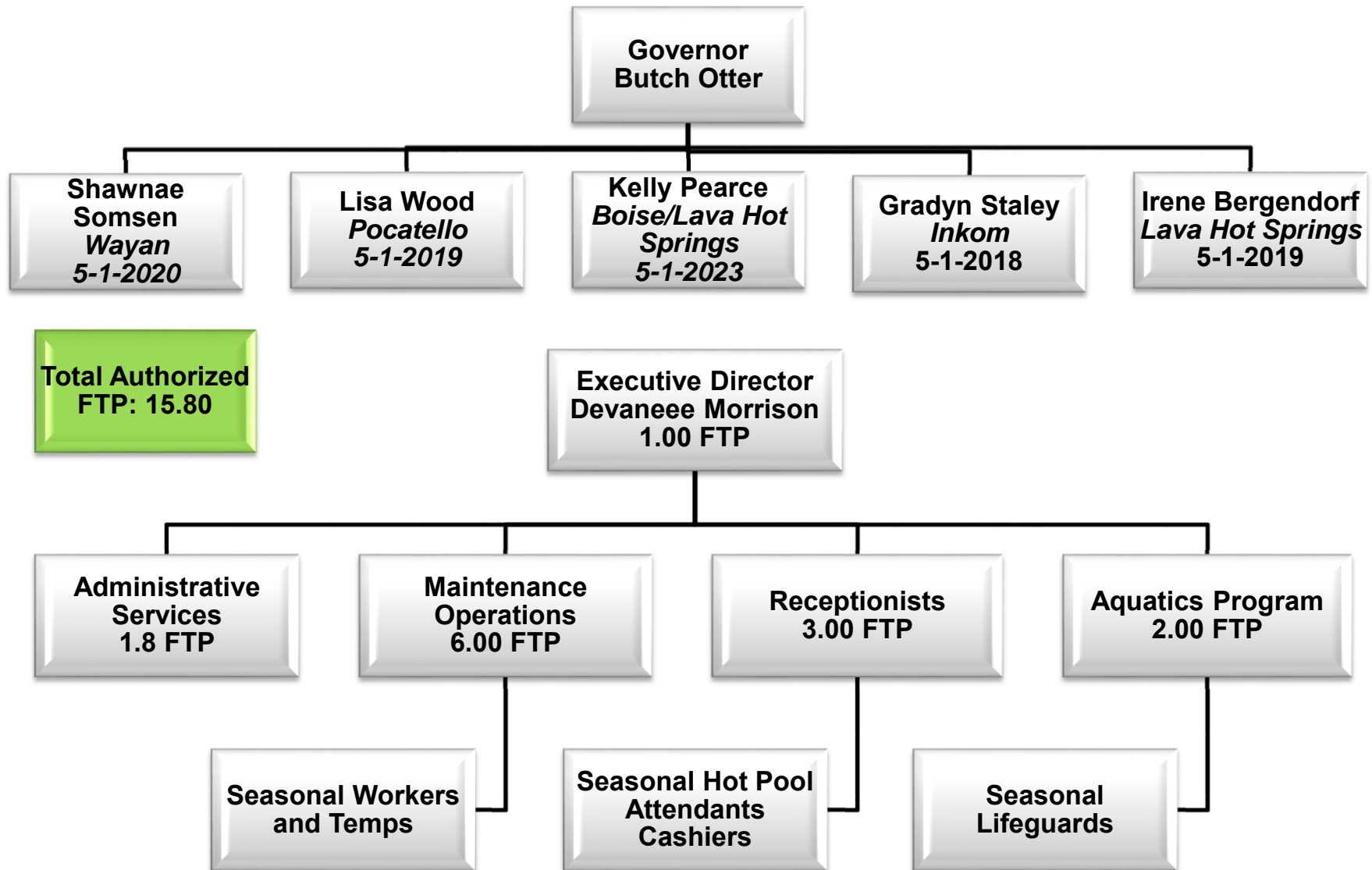


Lava Hot Springs Foundation Organizational Chart

Analyst: Sepich



Lava Hot Springs Foundation

Analyst: Sepich

FY 2017 Actual Expenditures by Division

| | | | FTP | PC | OE | CO | T/B | LS | Total |
|---|--------------------------------------|-----|-------|-----------|----------|----------|-----|-----|-----------|
| 0.30 | FY 2017 Original Appropriation | | | | | | | | |
| | 0410-03 | Ded | 13.80 | 1,175,000 | 736,200 | 131,000 | 0 | 0 | 2,042,200 |
| | 0410-04 | Ded | 0.00 | 0 | 55,000 | 240,000 | 0 | 0 | 295,000 |
| | Totals: | | 13.80 | 1,175,000 | 791,200 | 371,000 | 0 | 0 | 2,337,200 |
| 1.00 | FY 2017 Total Appropriation | | | | | | | | |
| | 0410-03 | Ded | 13.80 | 1,175,000 | 736,200 | 131,000 | 0 | 0 | 2,042,200 |
| | 0410-04 | Ded | 0.00 | 0 | 55,000 | 240,000 | 0 | 0 | 295,000 |
| | Totals: | | 13.80 | 1,175,000 | 791,200 | 371,000 | 0 | 0 | 2,337,200 |
| 1.61 | Reverted Appropriation | | | | | | | | |
| | 0410-03 | Ded | 0.00 | (23,400) | (42,200) | (22,600) | 0 | 0 | (88,200) |
| | 0410-04 | Ded | 0.00 | 0 | (55,000) | (4,100) | 0 | 0 | (59,100) |
| | Totals: | | 0.00 | (23,400) | (97,200) | (26,700) | 0 | 0 | (147,300) |
| 2.00 | FY 2017 Actual Expenditures | | | | | | | | |
| | 0410-03 | Ded | 13.80 | 1,151,600 | 694,000 | 108,400 | 0 | 0 | 1,954,000 |
| | Lava Hot Springs Foundation | | | 1,151,600 | 694,000 | 108,400 | 0 | 0 | 1,954,000 |
| | 0410-04 | Ded | 0.00 | 0 | 0 | 235,900 | 0 | 0 | 235,900 |
| | Lava Hot Springs Capital Improvement | | | 0 | 0 | 235,900 | 0 | 0 | 235,900 |
| | Totals: | | 13.80 | 1,151,600 | 694,000 | 344,300 | 0 | 0 | 2,189,900 |
| Difference: Actual Expenditures minus Total Appropriation | | | | | | | | | |
| | 0410-03 | Ded | | (23,400) | (42,200) | (22,600) | 0 | 0 | (88,200) |
| | Lava Hot Springs Foundation | | | (2.0%) | (5.7%) | (17.3%) | N/A | N/A | (4.3%) |
| | 0410-04 | Ded | | 0 | (55,000) | (4,100) | 0 | 0 | (59,100) |
| | Lava Hot Springs Capital Improvement | | | N/A | (100.0%) | (1.7%) | N/A | N/A | (20.0%) |
| | Difference From Total Approp | | | (23,400) | (97,200) | (26,700) | 0 | 0 | (147,300) |
| | Percent Diff From Total Approp | | | (2.0%) | (12.3%) | (7.2%) | N/A | N/A | (6.3%) |

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2019

Agency/Department: Lava Hot Springs Foundation

Agency Number: 341

Original Request Date: September 1, 2017

or Revision Request Date: 9/18/17

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Sources and Uses:

| FUND NAME: | Public Recreation | FUND CODE: | 410-03 | FY 2015 Actual | FY 2016 Actual | FY 2017 Actual | FY 2018 Estimate | FY 2019 Estimate |
|---|---------------------------------|------------|--------|----------------|----------------|----------------|------------------|------------------|
| 1. Beginning Free Fund Balance | | | | 302,300 | 547,000 | 479,400 | 730,500 | 739,000 |
| 2. Encumbrances as of July 1 | | | | 0 | 0 | 0 | 0 | 0 |
| 2a. Reappropriation (Legislative Carryover) | | | | 0 | 0 | 0 | 0 | 0 |
| 3. Beginning Cash Balance | | | | 302,300 | 547,000 | 479,400 | 730,500 | 739,000 |
| 4. Revenues (from Form B-11) | | | | 2,433,700 | 2,698,600 | 2,849,900 | 2,870,000 | 2,865,000 |
| 5. Non-Revenue Receipts and Other Adjustments | Suspense, borrowing limit | | | 195,800 | 194,200 | 221,500 | 0 | |
| 6. Statutory Transfers in: | Fund or Reference: | | | 0 | 0 | 0 | 0 | |
| 7. Operating Transfers in: | Fund or Reference: | | | 0 | 0 | 0 | 0 | 0 |
| 8. Total Available for Year | | | | 2,931,800 | 3,439,800 | 3,550,800 | 3,600,500 | 3,604,000 |
| 9. Statutory Transfers Out: | Fund or Reference: | | | 0 | 0 | 0 | 0 | 0 |
| 10. Operating Transfers Out: | Fund or Reference: | | | 0 | 950,000 | 650,000 | 600,000 | 400,000 |
| 11. Non-Expenditure Disbursements and Other Adjustments | Refunds, Clearing, P-card pymts | | | 179,600 | 199,600 | 216,300 | 0 | 0 |
| 12. Cash Expenditures for Prior Year Encumbrances | | | | 0 | 0 | 0 | 0 | 0 |
| 13. Original Appropriation | | | | 2,374,400 | 1,943,700 | 2,042,200 | 2,261,500 | 2,199,600 |
| 14. Prior Year Reappropriations, Supplementals, Rescissions | | | | 0 | 0 | 0 | 0 | 0 |
| 15. Non-cogs, Receipts to Appropriation, etc | | | | 0 | 0 | 0 | 0 | 0 |
| 16. Reversions and Continuous Appropriations | | | | (169,200) | (132,900) | (88,200) | 0 | 0 |
| 17. Current Year Reappropriation | | | | 0 | 0 | 0 | 0 | 0 |
| 18. Reserve for Current Year Encumbrances | | | | 0 | 0 | 0 | 0 | 0 |
| 19. Current Year Cash Expenditures | | | | 2,205,200 | 1,810,800 | 1,954,000 | 2,261,500 | 2,199,600 |
| 19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc) | | | | 2,205,200 | 1,810,800 | 1,954,000 | 2,261,500 | 2,199,600 |
| 20. Ending Cash Balance | | | | 547,000 | 479,400 | 730,500 | 739,000 | 1,004,400 |
| 21. Prior Year Encumbrances as of June 30 | | | | 0 | 0 | 0 | 0 | 0 |
| 22. Current Year Encumbrances as of June 30 | | | | 0 | 0 | 0 | 0 | 0 |
| 22a. Current Year Reappropriation | | | | 0 | 0 | 0 | 0 | 0 |
| 23. Borrowing Limit | | | | 0 | 0 | 0 | 0 | 0 |
| 24. Ending Free Fund Balance | | | | 547,000 | 479,400 | 730,500 | 739,000 | 1,004,400 |
| 24a. Investments Direct by Agency (GL 1203) | | | | 0 | 0 | 0 | 0 | 0 |
| 24b. Ending Free Fund Balance Including Direct Investments | | | | 547,000 | 479,400 | 730,500 | 739,000 | 1,004,400 |
| 26. Outstanding Loans (if this fund is part of a loan program) | | | | | | | | |

***Note:**

Shaded areas in matrix are calculated. Numbers are rounded to hundreds of dollars. Font set to fit to page.

FORM B12: ANALYSIS OF FUND BALANCES

 Request for Fiscal Year : **2019**

 Agency/Department: **Lava Hot Springs Foundation**

 Agency Number: **341**

 Original Request Date: **August 31. 2017** or Revision Request Date: **9/18/17**

 Page **5** of **20**

Sources and Uses:

| FUND NAME: | Capital Improvements | FUND CODE: | 410-04 | FY 2015 Actual | FY 2016 Actual | FY 2017 Actual | FY 2018 Estimate | FY 2019 Estimate |
|---|---------------------------------|------------|--------|----------------|------------------|------------------|------------------|------------------|
| 1. Beginning Free Fund Balance | | | | 291,900 | 291,300 | 1,219,300 | 1,647,700 | 2,222,700 |
| 2. Encumbrances as of July 1 | | | | 0 | 0 | 0 | 0 | 0 |
| 2a. Reappropriation (Legislative Carryover) | | | | 0 | 0 | 0 | 0 | 0 |
| 3. Beginning Cash Balance | | | | 291,900 | 291,300 | 1,219,300 | 1,647,700 | 2,222,700 |
| 4. Revenues (from Form B-11) | | | | (600) | 3,000 | 14,300 | 5,000 | 1,000 |
| 5. Non-Revenue Receipts and Other Adjustments | Suspense, borrowing limit | | | 0 | 0 | 0 | 0 | |
| 6. Statutory Transfers in: | Fund or Reference: | | | 0 | 0 | 0 | 0 | |
| 7. Operating Transfers in: | Fund or Reference: | | | 0 | 950,000 | 650,000 | 600,000 | 400,000 |
| 8. Total Available for Year | | | | 291,300 | 1,244,300 | 1,883,600 | 2,252,700 | 2,623,700 |
| 9. Statutory Transfers Out: | Fund or Reference: | | | 0 | 0 | 0 | 0 | 0 |
| 10. Operating Transfers Out: | Fund or Reference: | | | 0 | 0 | 0 | 0 | 0 |
| 11. Non-Expenditure Disbursements and Other Adjustments | Refunds, Clearing, P-card pymts | | | 0 | 0 | 0 | 0 | 0 |
| 12. Cash Expenditures for Prior Year Encumbrances | | | | 0 | 0 | 0 | 0 | 0 |
| 13. Original Appropriation | | | | | 25,000 | 295,000 | 30,000 | 80,000 |
| 14. Prior Year Reappropriations, Supplementals, Rescissions | | | | 0 | 0 | 0 | 0 | 0 |
| 15. Non-cogs, Receipts to Appropriation, etc | | | | 0 | 0 | 0 | 0 | 0 |
| 16. Reversions and Continuous Appropriations | | | | 0 | 0 | (59,100) | 0 | 0 |
| 17. Current Year Reappropriation | | | | 0 | 0 | 0 | 0 | 0 |
| 18. Reserve for Current Year Encumbrances | | | | 0 | 0 | 0 | 0 | 0 |
| 19. Current Year Cash Expenditures | | | | 0 | 25,000 | 235,900 | 30,000 | 80,000 |
| 19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc) | | | | 0 | 25,000 | 235,900 | 30,000 | 80,000 |
| 20. Ending Cash Balance | | | | 291,300 | 1,219,300 | 1,647,700 | 2,222,700 | 2,543,700 |
| 21. Prior Year Encumbrances as of June 30 | | | | 0 | 0 | 0 | 0 | 0 |
| 22. Current Year Encumbrances as of June 30 | | | | 0 | 0 | 0 | 0 | 0 |
| 22a. Current Year Reappropriation | | | | 0 | 0 | 0 | 0 | 0 |
| 23. Borrowing Limit | | | | 0 | 0 | 0 | 0 | 0 |
| 24. Ending Free Fund Balance | | | | 291,300 | 1,219,300 | 1,647,700 | 2,222,700 | 2,543,700 |
| 24a. Investments Direct by Agency (GL 1203) | | | | 0 | 0 | 0 | 0 | 0 |
| 24b. Ending Free Fund Balance Including Direct Investments | | | | 291,300 | 1,219,300 | 1,647,700 | 2,222,700 | 2,543,700 |
| 26. Outstanding Loans (if this fund is part of a loan program) | | | | | | | | |

*Note:

Shaded areas in matrix are calculated. Numbers are rounded to hundreds of dollars. Font set to fit to page.

Lava Hot Springs Foundation

FY 2018 JFAC Action

| | FTP | Gen | Ded | Fed | Total |
|---------------------------------------|--------------|----------|------------------|----------|------------------|
| FY 2017 Original Appropriation | 13.80 | 0 | 2,337,200 | 0 | 2,337,200 |
| FY 2017 Total Appropriation | 13.80 | 0 | 2,337,200 | 0 | 2,337,200 |
| FY 2017 Estimated Expenditures | 13.80 | 0 | 2,337,200 | 0 | 2,337,200 |
| Removal of Onetime Expenditures | 0.00 | 0 | (449,000) | 0 | (449,000) |
| FY 2018 Base | 13.80 | 0 | 1,888,200 | 0 | 1,888,200 |
| Benefit Costs | 0.00 | 0 | 12,500 | 0 | 12,500 |
| Replacement Items | 0.00 | 0 | 167,500 | 0 | 167,500 |
| Statewide Cost Allocation | 0.00 | 0 | 9,300 | 0 | 9,300 |
| Change in Employee Compensation | 0.00 | 0 | 18,600 | 0 | 18,600 |
| FY 2018 Program Maintenance | 13.80 | 0 | 2,096,100 | 0 | 2,096,100 |
| Line Items | | | | | |
| 1. Increase Baseline Pay | 0.00 | 0 | 77,000 | 0 | 77,000 |
| 2. Customer Service Representatives | 2.00 | 0 | 88,300 | 0 | 88,300 |
| 3. Construct Parking Facility | 0.00 | 0 | 30,000 | 0 | 30,000 |
| Cybersecurity Insurance | 0.00 | 0 | 100 | 0 | 100 |
| FY 2018 Total | 15.80 | 0 | 2,291,500 | 0 | 2,291,500 |
| Chg from FY 2017 Orig Approp. | 2.00 | 0 | (45,700) | 0 | (45,700) |
| % Chg from FY 2017 Orig Approp. | 14.5% | | (2.0%) | | (2.0%) |

Lava Hot Springs Foundation

Analyst: Sepich

Historical Summary

| OPERATING BUDGET | FY 2017 Total App | FY 2017 Actual | FY 2018 Approp | FY 2019 Request | FY 2019 Gov Rec |
|---------------------------------|------------------------------|---------------------------|---------------------------|----------------------------|----------------------------|
| BY FUND CATEGORY | | | | | |
| Dedicated | 2,337,200 | 2,189,900 | 2,291,500 | 2,271,700 | 2,287,300 |
| Percent Change: | | (6.3%) | 4.6% | (0.9%) | (0.2%) |
| BY OBJECT OF EXPENDITURE | | | | | |
| Personnel Costs | 1,175,000 | 1,151,600 | 1,348,400 | 1,334,000 | 1,349,600 |
| Operating Expenditures | 791,200 | 694,000 | 745,600 | 737,700 | 737,700 |
| Capital Outlay | 371,000 | 344,300 | 197,500 | 200,000 | 200,000 |
| Total: | 2,337,200 | 2,189,900 | 2,291,500 | 2,271,700 | 2,287,300 |
| Full-Time Positions (FTP) | 13.80 | 13.80 | 15.80 | 15.80 | 15.80 |

Division Description

Land administered by the Lava Hot Springs Foundation, consisting of 178 acres along the Portneuf River in Bannock County, was purchased from the tribal government by the federal government in 1902. Later that year, the federal government ceded the land to the state of Idaho, with the provision that the state reserve the land for public use under such regulation as the state may prescribe. The state created the foundation to manage the land. In 1962 and 1963, severe flooding damaged the foundation's swimming pools and hot baths. Subsequently, the foundation implemented a rebuilding program culminating in the construction of a new swimming pool recreation complex which was dedicated in August 1969.

Section 67-4401, Idaho Code, states that all rights to operate, manage, and control Lava Hot Springs are vested in the Lava Hot Springs Foundation. Such foundation shall consist of a five-member board, appointed by the Governor, on a staggered basis, for six-year terms. The foundation employs 13.80 FTP and about 58 part-time people in the summer when the large swimming pool is open. The 25-yard pool of the olympic swimming complex and Kiddie Cove are enclosed and continue to operate during the winter months. The hot baths are open all year. The Lava Hot Springs Foundation is a self-sustaining financial operation with all operating revenues generated from hot baths and swimming pool entrance fees, swimsuit, towel and locker rentals, miscellaneous merchandise sales, and lease agreements.

Lava Hot Springs Foundation

Analyst: Sepich

Comparative Summary

| Decision Unit | Agency Request | | | Governor's Rec | | |
|--|----------------|----------|------------------|----------------|----------|------------------|
| | FTP | General | Total | FTP | General | Total |
| FY 2018 Original Appropriation | 15.80 | 0 | 2,291,500 | 15.80 | 0 | 2,291,500 |
| Removal of Onetime Expenditures | 0.00 | 0 | (197,500) | 0.00 | 0 | (197,500) |
| FY 2019 Base | 15.80 | 0 | 2,094,000 | 15.80 | 0 | 2,094,000 |
| Benefit Costs | 0.00 | 0 | (25,700) | 0.00 | 0 | (21,800) |
| Replacement Items | 0.00 | 0 | 120,000 | 0.00 | 0 | 120,000 |
| Statewide Cost Allocation | 0.00 | 0 | (7,900) | 0.00 | 0 | (7,900) |
| Change in Employee Compensation | 0.00 | 0 | 11,300 | 0.00 | 0 | 23,000 |
| FY 2019 Program Maintenance | 15.80 | 0 | 2,191,700 | 15.80 | 0 | 2,207,300 |
| 1. Pavilion Construction Costs | 0.00 | 0 | 50,000 | 0.00 | 0 | 50,000 |
| 2. Restroom Facility Feasibility Study | 0.00 | 0 | 30,000 | 0.00 | 0 | 30,000 |
| FY 2019 Total | 15.80 | 0 | 2,271,700 | 15.80 | 0 | 2,287,300 |
| Change from Original Appropriation | 0.00 | 0 | (19,800) | 0.00 | 0 | (4,200) |
| % Change from Original Appropriation | | | (0.9%) | | | (0.2%) |

Lava Hot Springs Foundation

Analyst: Sepich

| Budget by Decision Unit | FTP | General | Dedicated | Federal | Total |
|---------------------------------------|-------|---------|-----------|---------|-----------|
| FY 2018 Original Appropriation | 15.80 | 0 | 2,291,500 | 0 | 2,291,500 |

Removal of Onetime Expenditures

This decision unit removes funding provided for onetime items including \$167,500 for replacement items and \$30,000 for a feasibility study to construct a parking garage.

| | | | | | |
|---------------------------|------|---|-----------|---|-----------|
| Agency Request | 0.00 | 0 | (197,500) | 0 | (197,500) |
| Governor's Recommendation | 0.00 | 0 | (197,500) | 0 | (197,500) |

| | | | | | |
|---------------------------|-------|---|-----------|---|-----------|
| FY 2019 Base | | | | | |
| Agency Request | 15.80 | 0 | 2,094,000 | 0 | 2,094,000 |
| Governor's Recommendation | 15.80 | 0 | 2,094,000 | 0 | 2,094,000 |

Benefit Costs

Employer-paid benefit changes include a 14.6% reduction (or \$1,910 per eligible FTP) for health insurance, bringing the total appropriation to \$11,190 per FTP. Also included are a 6.8% increase for life insurance, a 5.5% increase for PERSI contributions, and adjustments to workers' compensation that vary by agency.

| | | | | | |
|----------------|------|---|----------|---|----------|
| Agency Request | 0.00 | 0 | (25,700) | 0 | (25,700) |
|----------------|------|---|----------|---|----------|

The Governor recommends \$11,650 per eligible FTP for health insurance, which is a decrease of \$1,450, or 11%, from the previous year; a two-month employer and employee premium holiday; and a transfer of \$13.1 million from health insurance reserves to the General Fund. This recommendation also reflects the PERSI Board's decision to not increase the employer contribution for FY 2019.

| | | | | | |
|---------------------------|------|---|----------|---|----------|
| Governor's Recommendation | 0.00 | 0 | (21,800) | 0 | (21,800) |
|---------------------------|------|---|----------|---|----------|

Replacement Items

Replacement items and alteration and repair projects include \$40,000 for eight pumps and motors; \$50,000 to repair or replace decks; and \$30,000 to replace picnic tables for a total of \$120,000.

| | | | | | |
|---------------------------|------|---|---------|---|---------|
| Agency Request | 0.00 | 0 | 120,000 | 0 | 120,000 |
| Governor's Recommendation | 0.00 | 0 | 120,000 | 0 | 120,000 |

Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will increase by \$200, risk management costs will decrease by \$9,600, and State Controller fees will increase by \$1,500, for a net reduction of \$7,900.

| | | | | | |
|---------------------------|------|---|---------|---|---------|
| Agency Request | 0.00 | 0 | (7,900) | 0 | (7,900) |
| Governor's Recommendation | 0.00 | 0 | (7,900) | 0 | (7,900) |

Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

| | | | | | |
|----------------|------|---|--------|---|--------|
| Agency Request | 0.00 | 0 | 11,300 | 0 | 11,300 |
|----------------|------|---|--------|---|--------|

The Governor recommends a 3% increase in employee compensation, distributed on merit. He does not recommend a compensation increase for group and temporary positions.

| | | | | | |
|---------------------------|------|---|--------|---|--------|
| Governor's Recommendation | 0.00 | 0 | 23,000 | 0 | 23,000 |
|---------------------------|------|---|--------|---|--------|

| | | | | | |
|------------------------------------|-------|---|-----------|---|-----------|
| FY 2019 Program Maintenance | | | | | |
| Agency Request | 15.80 | 0 | 2,191,700 | 0 | 2,191,700 |
| Governor's Recommendation | 15.80 | 0 | 2,207,300 | 0 | 2,207,300 |

Lava Hot Springs Foundation

Analyst: Sepich

| Budget by Decision Unit | FTP | General | Dedicated | Federal | Total |
|--|-------|---------|-----------|---------|-----------|
| 1. Pavilion Construction Costs | | | | | |
| Lava Hot Springs Foundation | | | | | |
| The Lava Hot Springs Foundation (LHSF) requests \$50,000 from the Lava Hot Springs Capital Improvement Fund to replace two pavilions in two rental parks and construct one new pavilion. The LHSF has four parks that are rented for use in the summer, and a recent state safety inspection noted concerns for two pavilions. This request includes funding to remove and replace the two unsafe pavilions, and build a new pavilion in a rental park that currently has none. The foundation has engineering plans on file from structures built in 2006 that will be used in lieu of designing new pavilions. It is anticipated that the additional pavilion will increase customer satisfaction and potentially bring in additional revenue. [Onetime] | | | | | |
| Agency Request | 0.00 | 0 | 50,000 | 0 | 50,000 |
| Governor's Recommendation | 0.00 | 0 | 50,000 | 0 | 50,000 |
| 2. Restroom Facility Feasibility Study | | | | | |
| Lava Hot Springs Foundation | | | | | |
| The Lava Hot Springs Foundation requests \$30,000 from the Lava Hot Springs Capital Improvement Fund to conduct a feasibility study and engineering designs for a restroom facility located in the east and west rental parks. Currently, there are few flushing toilets provided in the city of Lava Hot Springs, and the foundation provides portable toilets in the rental parks at a cost of approximately \$575 per month. This request would provide funding to study the feasibility of obtaining power, sewer, and water for a permanent restroom facility. [Onetime] | | | | | |
| Agency Request | 0.00 | 0 | 30,000 | 0 | 30,000 |
| Governor's Recommendation | 0.00 | 0 | 30,000 | 0 | 30,000 |
| FY 2019 Total | | | | | |
| Agency Request | 15.80 | 0 | 2,271,700 | 0 | 2,271,700 |
| Governor's Recommendation | 15.80 | 0 | 2,287,300 | 0 | 2,287,300 |
| Agency Request | | | | | |
| Change from Original App | 0.00 | 0 | (19,800) | 0 | (19,800) |
| % Change from Original App | 0.0% | | (0.9%) | | (0.9%) |
| Governor's Recommendation | | | | | |
| Change from Original App | 0.00 | 0 | (4,200) | 0 | (4,200) |
| % Change from Original App | 0.0% | | (0.2%) | | (0.2%) |

Lava Hot Springs Foundation, FY 2019, Replacement Items

| Replacement Items | Avg Cost per Unit | Quantity in Stock | Quantity Requested | Total Request |
|--------------------|-------------------|-------------------|--------------------|------------------|
| Pumps and Motors | \$5,000 | 37 | 8 | \$40,000 |
| Replacement Decks | \$50,000 | 1 | 1 | \$50,000 |
| Picnic Tables | \$1,000 | 30 | 30 | \$30,000 |
| Grand Total | | 68 | 39 | \$120,000 |